Contact Addresses:

- Office of the National Committee on Special Economic Zone Development (NC-SEZ)
  Office of the National Economic and Social Development Board
  962 Krung Kasem Road, Pomprab, Bangkok 10100
  Tel: +66 2280 2740  Fax: +66 2280 2743  Email: thai-sez@nesdb.go.th

- One Start One Stop Investment Center (OSOS)
  18th Floor, Chamchuri Square Building, Phayathai Road, Pathumwan Bangkok 10330
  Tel: +66 2209 1100  Fax: +66 2209 1199  Email: osos@boi.go.th

- One Stop Service Investment Centers in 5 SEZs
  Tak: Tel: +66 5551 1546 ext. 23126  Fax: +66 5551 1503 ext 23555  Email: tak-sez@moi.go.th
  Mukdahan: Tel: +66 4261 4777  Email: mukdahan-sez@moi.go.th
  Sa Kaeo: Tel: +66 3742 5011-3  Fax: +66 3742 5011  Email: sakaeo-sez@moi.go.th
  Trat: Tel: +66 3952 5741  Email: trat-sez@moi.go.th
  Songkhla: Tel: +66 7421 1253  Fax: +66 7421 1904  Email: songkhla-sez@moi.go.th
The 2nd Phase of Thailand’s Special Economic Zones Implementation

In 2015, Thailand announced the commitment to establish the first phase of Special Economic Zones (SEZs) which covers five border areas in the provinces of Tak, Mukdahan, Sa Kaeo, Trat, and Songkhla.

The second phase of SEZs encompasses other five border areas in the provinces of Kanchanaburi, Chiang Rai, Nong Khai, Nakhon Phanom, and Narathiwat.

<table>
<thead>
<tr>
<th>Special Economic Zones</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total area in 5 provinces</td>
<td>2,932.0 sq.km.</td>
</tr>
<tr>
<td>Tak</td>
<td>1,419.0 sq.km.</td>
</tr>
<tr>
<td>Mukdahan</td>
<td>578.5 sq.km.</td>
</tr>
<tr>
<td>Sa Kao</td>
<td>332.0 sq.km.</td>
</tr>
<tr>
<td>Trat</td>
<td>50.2 sq.km.</td>
</tr>
<tr>
<td>Songkhla</td>
<td>552.3 sq.km.</td>
</tr>
</tbody>
</table>

5 Border Areas:
- Border area of Kanchanaburi Province
- Border area of Chiang Rai Province
- Border area of Nong Khai Province
- Border area of Nakhon Phanom Province
- Border area of Narathiwat Province

Objectives
To create production bases connecting with ASEAN countries and to develop border towns

Strategies
- Establish new economic zones, particularly in border areas, through linkages and in cooperation with neighboring countries
- Support basic infrastructures as well as provide one-stop service and promote investment incentives
- Encourage SMEs’ investment in Thailand, and SMEs’ investment in related activities in neighboring countries
- Management of economic activities in the border areas, e.g. measures to support employment of migrant workers and other necessary issues

A Special Economic Zone is an area designated by NC-SEZ. The Royal Thai Government will provide necessary basic infrastructure and investment incentives, conduct cross-border management for migrant workers on the daily work basis, establish one-stop service center, and other necessary activities.

1 the National Committee on Special Economic Zone Development (NC-SEZ) comprising the Prime Minister of Thailand as chairperson, the Chiefs of related organizations as committees, and Office of the National Economic and Social Development Board as secretariat.
SEZ Management Mechanism

The National Committee on Special Economic Zone Development
(Chaired by the Prime Minister of Thailand)

Sub-Committee on Investment Incentives, boundary designation and Investment-Related OSS
Sub-Committee for OSS on Labour, Public Health and Security
Sub-Committee on Infrastructure and Customs Checkpoints
Sub-Committee on Land Acquisition and Management
Foreign Unskilled Workers
- Permission to foreign unskilled workers travelling to Thailand for daily work or not exceed seven days in accordance with Thai rules and regulations.
- Providing skill training for both Thai and foreign workers.

One Stop Services (OSS)
- One Stop Service for Investment shall require 40 working days for approval.
- One Stop Service for labour, healthcare, and immigration shall require 1 working day for approval.

Infrastructure and Customs Checkpoints
Infrastructure and Customs Checkpoints shall be developed during 2015-2016 in 5 target SEZs (6 border checkpoints) with total investment of 10,000 million baht.

Initial Investment on Infrastructure and Customs Checkpoints during 2015-2016

<table>
<thead>
<tr>
<th>Border Areas</th>
<th>Transportation (roads bridges/ railways/ airports)</th>
<th>Customs Checkpoints</th>
<th>Industrial Estate</th>
<th>Public Utilities (electricity/ water supply/ raw water)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tak</td>
<td>2,052</td>
<td>368</td>
<td>15</td>
<td>1,260</td>
<td>3,695</td>
</tr>
<tr>
<td>Sa Kaeo</td>
<td>616</td>
<td>688</td>
<td>15</td>
<td>793</td>
<td>2,112</td>
</tr>
<tr>
<td>Trat</td>
<td>207</td>
<td>147</td>
<td>15</td>
<td>126</td>
<td>495</td>
</tr>
<tr>
<td>Mukdahan</td>
<td>806</td>
<td>100</td>
<td>15</td>
<td>968</td>
<td>1,889</td>
</tr>
<tr>
<td>Songkhla (Sadao and Padang Baesar)</td>
<td>10</td>
<td>1,436</td>
<td>15</td>
<td>791</td>
<td>2,252</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,691</strong></td>
<td><strong>2,739</strong></td>
<td><strong>75</strong></td>
<td><strong>3,938</strong></td>
<td><strong>10,443</strong></td>
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Note: initial investment cost

Location: 14 sub-districts along the border area of Mae Sot, Phop Phra, and Mae Ramat districts
Total area: 1,419 sq.kms. or 886,875 rai

- 426 km. northwest of Bangkok via Highway No. 1 and Asian Highway No. 32
- Mae Sot International Border Checkpoint ranks first in terms of cross-border trade value between Thailand and Myanmar (except Sangkhla Buri Border Checkpoint which most Import is natural gas from Myanmar.)

- Transportation
  - via air connection with daily flights from Bangkok to Mae Sot
  - via road connection with route linking Thailand with Myanmar through the 1st Thailand – Myanmar Friendship Bridge and Myanmar Highway No.85 as part of East-West Economic Corridor (EWEC) between Mawlamyine in Myanmar and Danang in Vietnam
  - Linking to strategic cities: 17.35 km. from Myawaddy Industrial Zone, 560 km. from Yangon and further connections to fast-growing economies, e.g. India and Southern China.
- The Thai and Myanmar Governments are in close collaboration in constructing the 2nd Thailand – Myanmar Friendship Bridge across Moei/Thaungyin River Project aiming at enhancing cross-border trade facilities encompassing construction of additional road linking Thailand and Myanmar as well as establishment of comprehensive Border Control Facilities.

Example of Target Activities
- Agro-industry, fishery industry, and related activities
- Ceramic products manufacturing
- Textile and garment industries, and manufacture of leather products
- Manufacture of furniture or parts
- Manufacture of gems and jewelry or parts
- Manufacture of engine and vehicle parts, and manufacture of machinery, equipment, and parts
- Electronics and electrical appliances industries
- Logistics
- Industrial zones / industrial estates
- Tourism promotion service and activities to support tourism
Fiscal Measures

### Incentives

Resolution of the 2/2014 Meeting of the National Committee on Special Economic Zone Development

#### Loan

- Soft loan (1-20 million baht/investor).

Incentives provided by the Customs Department for Free Zone and Bonded Warehouse

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<td>Vat Exemption for Raw and Essentials Materials used in Manufacturing of Export Products</td>
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<td>Vat Exemption for Import and Export Products</td>
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<td>Time Limit for Storing Products</td>
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The duration of a lease of immovable property for shall exceed thirty years but not exceed fifty years. In this instance, the letter and the lessee may make an agreement to renew the contract but it shall not exceed fifty years from the day the agreement is made.

- **Investment Promotion Act B.E. 2520**
  
  A promoted person shall be permitted to own land in order to carry on the promoted activity to such an extent as the Board deems appropriate. In the case where the promoted person who is a foreign national under the Land Code dissolves his promoted activity or transfers it to another person, he shall dispose of the land he has been permitted to own within one year of the date of dissolution or transfer.
### Policies of the Royal Thai Government on Investment Promotion Investment and Financial Incentives

**BOI’s Incentives for investment promotion projects to be located in Special Economic Zones**

#### Corporate Income Tax
- Exemption of corporate income tax for a period of 8 years, with a corporate income cap not exceeding 100 percent of investment (excluding cost of land and working capital).
- A 50 percent reduction of the normal rate of juristic person income tax on the net profit deriving from the promoted activity for a period of 5 years counting from the expiry date of the corporate income tax exemption.

#### Other Incentives
- Permission to double deduct costs of transportation, electricity and water supply for a period of 10 years counting from the date in which revenue is generated.
- Permission to deduct 25 percent of investment costs on the installation or construction of facilities used counting from the date in which revenue is generated.

#### Import Duty
- Exemption of import duty for machinery.
- Exemption of import duty for raw materials and essentials used in the production of products for export for a period of 5 years.

#### Employment Foreign workers
- Permission to employ foreign unskilled workers in the promoted project, according to the conditions prescribed by the Board.

#### Incentives for projects and activities that are not included in BOI’s Investment Promotion List

**Resolution of the 2/2014 Meeting of the National Committee on Special Economic Zone Development**

- Reduction from 20% to 10% in 10 accounting period.

### Example of Target Activities

**Location:** 11 sub-districts along the border area of Muang Mukdahan, Wan Yai, and Don Tan districts

**Total area:** 578.5 sq.kms. or 361,542 rai

- 642 km. northeast of Bangkok via Highways No. 2, 207, 202, 2169, and 212
- Mukdahan International Border Checkpoint ranks second in terms of cross-border trade value between Thailand and Lao PDR

**Transportation**
- via road connection linking Thailand and Lao PDR through the 2nd Thai–Lao Friendship Bridge as part of the East-West Economic Corridor (EWEC) between Mawlamyine in Myanmar and Danang in Vietnam
- 520 km. from Danang Port in Vietnam and further connection to main economies such as Southern China, Japan, South Korea, and Taiwan

**Potential linkage with SEZ in Lao PDR**
- Savan-Seno Special Economic Zone in Savannakhet

**Trade and Distribution Center, and Multimodal Transport**

**Example of Target Activities**

- Agro-industry, fishery industry, and related activities
- Electronics and electrical appliances industries
- Logistics
- Industrial zones / industrial estates
- Tourism promotion service and activities to support tourism
SEZ Area: located in 4 sub-districts along the border area of Sadao district with total area of 552.3 sq.kms. or 345,187.5 rai

- 950 km. south of Bangkok via Highway No. 4 and Asian Highway No. 2
- Sadao international border checkpoint ranks first and Padang Besar international border checkpoint ranks second in terms of cross-border trading volume between Thailand and Malaysia.

Transportation
- Sea connection to Songkhla deep-sea port in Thailand, and Penang and Klang ports in Malaysia
- via air connection with daily flights from Bangkok to Had Yai district
- Road and rail network linking to Malaysia via Padang Besar and further connect to Singapore.

Potential Economic Linkage with Malaysia
- Development of industrial zones, and roads and rails linking border of Thailand.

Example of Target Activities
- Agro-processing and fishery industries
- Textile and garment industries
- Manufacture of furniture or parts
- Logistics
- Tourism promotion service and activities to support tourism
- Industrial zone / industrial estate
3. Sa Kaeo Special Economic Zone

Location: 4 sub-districts along the border area of Aranyaprathet and Watthana Nakhon districts
Total area: 332.0 sq.kms. or 207,500 rai

- 260 km. east of Bangkok via Highway No. 304
- Aranyaprathet International Border Checkpoint ranks first in terms of cross-border trade value between Thailand and Cambodia

Transportation
- 250 km. from Laem Chabang Port
- via road connection linking Thailand and Phnom Penh, Cambodia, through road No. 6 and No. 71 in Cambodia as part of Southern Economic Corridor (SEC) between Dawei in Myanmar and Ho Chi Minh City in Vietnam

Potential Linkage with 3 SEZs in Cambodia
- (1) Poipet- O’neang SEZ (2) Sanco - Poipet SEZ (3) Sisophon SEZ

Example of Target Activities
- Agro-industry, fishery industry, and related activities
- Textile and garment industries, and manufacture of leather products
- Manufacture of furniture or parts
- Manufacture of gems and jewelry or parts
- Manufacture of engine and vehicle parts, and manufacture of machinery, equipment, and parts
- Electronics and electrical appliances industries
- Logistics
- Industrial zone / industrial estate
- Tourism promotion service and activities to support tourism

Agro – Processing Industries, and Multimodal Transport
4. Trat Special Economic Zone

SEZ Area: located in 4 sub-districts along the border area of Khlong Yai district with total area of 50.2 sq.kms. or 31,375 rai

- 420 km. east of Bangkok via Motorway No. 7 Bangkok-Chonburi and Highway No. 344, 3, 31
- Ban Hat Lek international border checkpoint connecting Koh Kong Province in Cambodia

**Transportation**
- via air connection with daily flight operation from Bangkok to Trat
- 340 km. from Laem Chabang Port in Thailand, and 250 km. from Sihanoukville Port in Cambodia as part of Southern Coastal Economic Corridor (SCEC) between Dawei in Myanmar and Ho Chin Minh City in Vietnam

**Potential Linkage with SEZ in Cambodia**
- Koh Kong Special Economic Zone

**Trade and Distribution Center, Multimodal Transport, and Regional Tourist Hub**

**Example of Target Activities**
- Agro-industry, livestock, fishery, and agro-processing industries
- Industrial zone or industrial estate
- Logistics
- Tourism promotion service and activities to support tourism
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Potential Linkage with SEZ in Cambodia
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Example of Target Activities
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- Industrial zone / industrial estate
- Logistics
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Potential Linkage with 3 SEZs in Cambodia
- (1) Poipet-O’neang SEZ (2) Sanco-poipet SEZ (3) Sisophon SEZ

Example of Target Activities
- Agro-industry, livestock, fishery, and agro-processing industries
- Textile and garment industries
- Manufacture of furniture or parts
- Manufacture of engine and vehicle parts and manufacture of machinery, equipment, and parts
- Electronics and electrical appliances industries
- Logistics
- Industrial zone or industrial estate
- Tourism promotion service and activities to support tourism

Agricultural Processing Industries, and Multimodal Transport
5. Songkhla Special Economic Zone

Location: 4 sub-districts along the border area of Sadao district
Total Area: 552.3 sq.kms. or 345,187.5 rai

- 950 km. south of Bangkok via Highway No. 4 and Asian Highway No. 2
- Sadao International Border Checkpoint ranks first and Padang Besar International Border Checkpoint ranks second in terms of cross-border trade value between Thailand and Malaysia.

Transportation
- Sea connection to Songkhla Deep-sea Port in Thailand, Penang Port and Klang Port in Malaysia
- Via air connection with daily flights from Bangkok to Hat Yai district
- Road and rail network linking to Malaysia via Padang Besar and further connect to Singapore.

Potential Economic Linkage with Malaysia
- Development of industrial zones, and roads and rails linking border of Thailand.

Example of Target Activities
- Agro-industry, fishery industry, and related activities
- Textile and garment industries, and manufacture of leather products
- Manufacture of furniture or parts
- Logistics
- Tourism promotion service and activities to support tourism
- Industrial zone / industrial estate
### Policies of the Royal Thai Government on Investment Promotion Investment and Financial Incentives

**BOI’s Incentives for investment promotion projects to be located in Special Economic Zones**

#### Incentives

<table>
<thead>
<tr>
<th>Corporate Income Tax</th>
<th>Announcement of the Board of Investment No. 4/2557</th>
</tr>
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<tbody>
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#### Example of Target Activities

- Agro-processing and fishery industries
- Electronics and electrical appliances Industries
- Logistics
- Industrial zones/industrial estates
- Tourism promotion service and tourism support activities
Fiscal Measures

Incentives Resolution of the 2/2014 Meeting of the National Committee on Special Economic Zone Development

Loan Soft loan (1-20 million baht/investor)

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- Agro-processing and fishery industries
- Ceramic products manufacturing
- Textile and garment industries, manufacture of leather products
- Manufacture of furniture or parts
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- Electronics and electrical appliances industries
- Plastic products manufacturing
- Logistics
- Industrial zones / industrial estates

Intermodal Facility, Labor-intensive Industries

Agro-processing and fishery industries
Ceramic products manufacturing
Textile and garment industries, manufacture of leather products
Manufacture of furniture or parts
Manufacture of engine and vehicle parts as well as machinery, equipment, and parts
Electronics and electrical appliances industries
Plastic products manufacturing
Logistics
Industrial zones / industrial estates
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### Strategies

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- **Support basic** infrastructures as well as provide one-stop service and promote investment incentives
- **Enhance** investment ties between Thailand and neighbouring countries, especially in the SMEs sector
- **Management** of economic activities in the border areas, e.g. measures to support employment of migrant workers and other necessary issues

### A Special Economic Zone

A Special Economic Zone is an area designated by NC-SEZ. The Royal Thai Government will provide necessary basic infrastructure and investment incentives, conduct cross-border management for migrant workers on the daily work basis, establish one-stop service center, and other necessary activities.

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1. The National Committee on Special Economic Zone Development (NC-SEZ) comprising the Prime Minister of Thailand as chairperson, the Chiefs of related organizations as committees, and Office of the National Economic and Social Development Board as secretariat.
First Phase of Thailand's Special Economic Zones

Second Phase of Thailand's Special Economic Zones

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